

Mr. Tobias is a leading authority on Federal employees' issues and by extension has expanded his union's lobbying power on Capitol Hill.

In the last 20 years, Mr. Tobias has been involved in the development of a Federal employees retirement system, FERS, protecting Federal employees' health benefits program, restructuring the Internal Revenue Service, advocating for closure of the pay gap for Federal employees, and he worked with Vice President GORE to create labor-management partnership councils across the Government.

Mr. Tobias is leaving the NTEU to embark on a second career, writing, teaching, and educating a new generation on public policy. Given Mr. Tobias' history, this is probably an attempt to train future politicians on how to vote on Federal employees issues before they get to Capitol Hill.

As ranking member of the Subcommittee on Civil Service and on behalf of all Federal employees in my congressional district and throughout this wonderful country, I wish you the best, Mr. Tobias, in your future endeavors.

ROBERT M. TOBIAS

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Pennsylvania, (Mr. COYNE) is recognized for 5 minutes.

Mr. COYNE. Mr. Speaker I rise today to observe the retirement of Mr. Robert M. Tobias. Mr. Tobias will retire as National President of the National Treasury Employees Union when his term expires in August.

Mr. Tobias has been the NTEU's president for the last 16 years. Prior to his service as president of the NTEU, he served the union as its executive vice president and general counsel. Mr. Tobias worked successfully to expand the NTEU's membership from 20,000 to 155,000. His tenure has also been marked by major steps forward in the treatment of federal employees. As a result of his efforts NTEU has negotiated alternative work schedules, flexplace work arrangements, monetary performance awards, and on-site child care arrangements for federal employees. He was also involved in the successful court battle to overturn the ban on speaking and writing honoraria for federal employees. Mr. Tobias also helped to create innovative labor-management partnerships which resulted in greater productivity and customer satisfaction at the Internal Revenue Service.

Mr. Tobias was also appointed to serve on the Federal Employees Salary Council, the National Partnership Council, the Commission to Restructure the IRS, the Federal Advisory Committee on Occupational Safety and Health, the Executive Improvement Team at the U.S. Customs Service, and, most recently, the IRS Oversight Board. I had the honor to serve with him on the IRS restructuring commission in 1997, and I can vouch first-hand for the hard work and dedication that he put into the commission's efforts to provide Congress with recommendations for improving IRS organization and management. Mr. Tobias has also testified many times before the House Ways and Means Committee, on which I

served, and I can honestly say that his testimony was always informative and helpful to the Committee in its efforts to improve the operations of the IRS.

My constituents in Pittsburgh who are part of NTEU's Chapter 34 are pleased to have worked with Mr. Tobias as well.

Mr. Tobias serves on the board of directors of American Arbitration Association and is co-founder and treasurer of the Federal Employees Education and Assistance Fund.

On behalf of my constituents, my colleagues on the IRS restructuring commission, the House Ways and Means Committee, and myself, I want to thank Mr. Tobias for his many years of service and wish him all the best as he pursues new challenges and opportunities in the coming years.

TRIGGER FOR DEBT/TAX REDUCTION

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Michigan (Mr. SMITH) is recognized for 5 minutes.

Mr. SMITH of Michigan. Mr. Speaker, I wish to make comments today on the importance of not only a tax reduction but a reduction in the Federal debt and the trigger that we imposed within the tax bill to help assure that both happen.

America's tax burden is the highest in the history of the Republic, not only in nominal terms but in actual percentage of income.

Our Government has grown so large that if we repeal the entire income tax today, the total income coming into the Federal Government would still be as large as it was just 10 years ago. If we did away with the total income tax, other revenue coming into the Federal Government would be as much as the total revenue in 1990. It is past time for Americans to receive some relief from their ever-expanding tax burdens.

Now on the issue of debt. At the same time, our Nation's debt stands at 5 trillion, 600 billion dollars. The interest expense on the debt last fiscal year was larger than the entire Federal budget in 1972. Interest on the Federal debt last year was larger than the entire Federal budget in 1972.

A reduction in the debt would reduce interest rates and encourage economic expansion. It would also reduce the chances that our kids are going to have to pay huge taxes to make up for the over indulgence of their parents and grandparents as we spend and spend a bigger and bigger Government.

While the need for both tax reduction and debt reduction is obvious, a major difficulty facing Congress is the proper mix. Economists from the time of David Ricardo in the 19th century to today disagree on the relative effect of tax reduction and debt reduction on the economy.

However, the important thing is to keep Government from turning into what Thomas Hobbes called a "leviathan," an ever-hungry monster gobbling up the Nation's resources.

Last week it became apparent that a conflict of opinion about the size of the

tax cut relative to the debt reduction jeopardized the passage of any tax relief.

It was at that point that I recalled experience that the State of Michigan has had in allowing both sides of an issue such as this to get their way.

Back in 1983, I was part of an effort, a tax rate reduction, that we would gradually tie to a certain target to make sure that tax reduction occurred. This year in Michigan, we tied a tax cut to economic conditions in a manner nearly identical to what I proposed in this House last week.

What I proposed and what the gentleman from California (Mr. KUYKENDALL) proposed and what the past House passed was tax reduction tied to our efforts to reduce the debt. Specifically, income tax rate would be reduced gradually in stages over 10 years. But if the interest expense on the Federal debt is not less than the prior year's interest expense, then the next stage of the reduction would be postponed.

The concept is that those who are afraid that tax cuts may lead to greater debt and, thus, greater interest expense would have an automatic hold on further tax cuts until interest expenses went down.

Those who felt and predicted tax cuts are going to spur greater economic growth and, therefore, bring in more revenue and pay down that debt and, therefore, lower the interest rates would get the full tax cut proposed in the original bill.

While the trigger is probably not the perfect trigger, it accomplished the goal of moving the process forward both on reducing the debt and reducing taxes. The concept of using a trigger to allow both sides of the issue to really put your money where the other person's mouth is is a concept of win-win.

It may be crucial to the final passage of this bill that will be acceptable to the White House as well as this House as we review what comes out of conference committee.

I will continue to work this week on perfecting the trigger mechanism since this House, the Senate, and the President must agree on the final outcome before it becomes law.

Debt reduction is important to strengthen the economy and taking the pressure off our kids and grandkids, and tax reduction in a system that has the highest tax rates in history is in need very desperately of the kind of tax cuts that leaves money in the pockets of the people that earn it.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Michigan (Mr. UPTON) is recognized for 5 minutes.

(Mr. UPTON addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)